

#### ABSTRACT OF THE DISCLOSURE

An epitaxial layer is formed on a high-resistance semiconductor substrate containing interstitial oxygen at a high concentration, and then a heat treatment is performed to the semiconductor substrate at a high temperature in an oxidizing atmosphere. Accordingly, a stratiform region of  $\text{SiO}_2$  is formed by deposition at an interface between the epitaxial layer and the semiconductor substrate. As a result, an apparent SOI substrate for an SOI semiconductor device can be manufactured at a low cost.